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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.220 OF 2006

The Commissioner of Central
Excise & Customs ..Appellant

Vs.

Mukul S. Patil ..Respodnent

Mrs. S.V. Bharucha with Mr. H.P. Chaturvedi, for the Appellant.
Mrs. Seema Sarnaik, for Respondent.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 20th September,2007

P.C.:

. The main contention as urged on behalf of the revenue is that considering Section 76 of the Central Excise Act, the authorities had to impose the penalty as set out therein and there was no discretion to impose lesser penalty. After considering Section 80, we find that such a discretion is vested in the authority.

2. In the light of that, in our opinion, no substantial question of law arises. Hence, the appeal is dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**